Form **1310**
(Rev. November 2005)
Department of the Treasury
Internal Revenue Service

Statement of Person Claiming
Refund Due a Deceased Taxpayer

► **See instructions below and on back.**

OMB No. 1545-0074

Attachment
Sequence No. **87**

Tax year decedent was due a refund:

Calendar year _____ , or other tax year beginning _____ , 20 ____ , and ending _____ , 20 ____

Please print or type

Name of decedent	Date of death / /	Decedent's social security number
Name of person claiming refund		Your social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		

Part I — Check the box that applies to you. Check only one box. **Be sure to complete Part III below.**

A ☐ Surviving spouse requesting reissuance of a refund check (see instructions).

B ☐ Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed (see instructions).

C ☐ Person, **other** than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II.

Part II — Complete this part only if you checked the box on line C above.

	Yes	No
1 Did the decedent leave a will?		
2a Has a court appointed a personal representative for the estate of the decedent?		
b If you answered "No" to 2a, will one be appointed?		
If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.		
3 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?		

If you answered "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.

Part III — Signature and verification. All filers must complete this part.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund ► _____   Date ► _____

General Instructions

Purpose of Form

Use Form 1310 to claim a refund on behalf of a deceased taxpayer.

Who Must File

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 1310 unless either of the following applies:

● You are a surviving spouse filing an original or amended joint return with the decedent, or

● You are a personal representative (defined on this page) filing an original Form 1040, Form 1040A, Form 1040EZ, or Form 1040NR for the decedent and a court certificate showing your appointment is attached to the return.

Example. Assume Mr. Green died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Green's estate and you file Form 1040 for Mr. Green. You do not need to file Form 1310 to claim the refund on Mr. Green's

tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

Where To File

If you checked the box on line A, you can return the joint-name check with Form 1310 to your local IRS office or the Internal Revenue Service Center where you filed your return. If you checked the box on line B or line C, then:

● Follow the instructions for the form to which you are attaching Form 1310, or

● Send it to the same Internal Revenue Service Center where the original return was filed if you are filing Form 1310 separately. If the original return was filed electronically, mail Form 1310 to the Internal Revenue Service Center designated for the address shown on Form 1310 above. See the instructions for the original return for the address.

Personal Representative

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as appointed or certified by the court. A copy of the decedent's

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